

Amended Annual Budget

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2019

School District No. 93 (Conseil Scolaire Francophone)

June 30, 2019

Table of Contents

Bylaw	1
Amended Annual Budget - Revenue and Expense - Statement 2	2
Amended Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4	4
Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1	5
Amended Annual Budget - Operating Revenue and Expense - Schedule 2	6
Schedule 2A - Amended Annual Budget - Schedule of Operating Revenue by Source	7
Schedule 2B - Amended Annual Budget - Schedule of Operating Expense by Object	8
Schedule 2C - Amended Annual Budget - Operating Expense by Function, Program and Object	9
Amended Annual Budget - Special Purpose Revenue and Expense - Schedule 3	11
Schedule 3A - Amended Annual Budget - Changes in Special Purpose Funds	12
Amended Annual Budget - Capital Revenue and Expense - Schedule 4	14

*NOTE - Statement 1, Statement 3, Statement 5 and Schedules 4A - 4D are used for Financial Statement reporting only.



2018/2019 AMENDED ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF REGIONAL TRUSTEES CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE SD 93 (called the "Board") to adopt the annual budget of the Board for the fiscal year 2018/2019 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act* respecting the amended annual budget adopted by this bylaw.
2. This bylaw may be cited as School District 93 (CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE) Amended Annual Budget Bylaw for fiscal year 2018/2019.
3. The attached statement showing the estimated revenue and expenditure for the 2018/2019 fiscal year and the total amended annual budget bylaw amount of \$106,034,140 for the 2018/2019 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 1 to 4 are adopted as the Amended Annual Budget of the Board for the fiscal year 2018/2019.

READ A FIRST TIME THE 23RD DAY OF FEBRUARY, 2019;

READ A SECOND TIME THE 23RD DAY OF FEBRUARY, 2019;

READ A THIRD TIME, PASSED AND ADOPTED THE 23RD DAY OF FEBRUARY, 2019;




Chairperson of the Board


Secretary Treasurer

I HEREBY CERTIFY this to be a true original of SD 93 CONSEIL SCOLAIRE FRANCOPHONE DE LA COLOMBIE-BRITANNIQUE Amended Annual Budget Bylaw 2018/2019, adopted by the Board the 23RD DAY OF FEBRUARY, 2019.


Secretary Treasurer

School District No. 93 (Conseil Scolaire Francophone)

Statement 2

Amended Annual Budget - Revenue and Expense
Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,130,313	5,977,563
Total Ministry Operating Grant Funded FTE's	6,130,313	5,977,563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	100,051,669	96,402,235
Federal Grants	214,016	215,678
Other Revenue	1,293,865	1,288,840
Rentals and Leases	55,000	55,000
Investment Income	135,000	115,000
Amortization of Deferred Capital Revenue	4,060,000	3,459,457
Total Revenue	105,809,550	101,536,210
Expenses		
Instruction	71,436,810	70,030,586
District Administration	5,670,878	5,499,632
Operations and Maintenance	20,088,953	18,751,931
Transportation and Housing	8,234,159	7,826,408
Debt Services	157,000	157,000
Amortization prepaid licence	20,431	20,431
Total Expense	105,608,231	102,285,988
Net Revenue (Expense)	201,319	(749,778)
Budgeted Allocation (Retirement) of Surplus (Deficit)	316,288	798,317
Budgeted Surplus (Deficit), for the year	517,607	48,539
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	517,607	48,539
Budgeted Surplus (Deficit), for the year	517,607	48,539

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	84,618,784	81,256,770
Operating - Tangible Capital Assets Purchased	240,000	240,000
Special Purpose Funds - Total Expense	10,762,934	11,182,557
Special Purpose Funds - Tangible Capital Assets Purchased	185,909	194,312
Capital Fund - Total Expense	10,226,513	9,846,661
Total Budget Bylaw Amount	106,034,140	102,720,300

Approved by the Board



 Signature of the Chairperson of the Board of Education

23 février 2019

 Date Signed



 Signature of the Superintendent

23/02/2019

 Date Signed



 Signature of the Secretary Treasurer

23/02/2019

 Date Signed

School District No. 93 (Conseil Scolaire Francophone)

Statement 4

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	201,319	(749,778)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(425,909)	(434,312)
From Deferred Capital Revenue	(8,083,001)	(17,062,911)
Assets acquired via leases	(566,269)	
Total Acquisition of Tangible Capital Assets	(9,075,179)	(17,497,223)
Amortization of Tangible Capital Assets	5,689,000	5,101,928
Total Effect of change in Tangible Capital Assets	(3,386,179)	(12,395,295)
(Increase) Decrease in Net Financial Assets (Debt)	(3,184,860)	(13,145,073)

School District No. 93 (Conseil Scolaire Francophone)

Schedule 1

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,639,664	52,000	56,484,224	58,175,888
Changes for the year				
Net Revenue (Expense) for the year	821,238	722,512	(1,342,431)	201,319
Interfund Transfers				
Tangible Capital Assets Purchased	(240,000)	(185,909)	425,909	-
Other	(897,526)	(536,603)	1,434,129	-
Net Changes for the year	<u>(316,288)</u>	<u>-</u>	<u>517,607</u>	<u>201,319</u>
Budgeted Accumulated Surplus (Deficit), end of year	<u>1,323,376</u>	<u>52,000</u>	<u>57,001,831</u>	<u>58,377,207</u>

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2

Amended Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	85,006,157	81,237,139
Other Revenue	243,865	188,840
Rentals and Leases	55,000	55,000
Investment Income	135,000	115,000
Total Revenue	85,440,022	81,595,979
Expenses		
Instruction	60,673,876	58,848,029
District Administration	5,670,878	5,499,632
Operations and Maintenance	10,039,871	9,082,701
Transportation and Housing	8,234,159	7,826,408
Total Expense	84,618,784	81,256,770
Net Revenue (Expense)	821,238	339,209
Budgeted Prior Year Surplus Appropriation	316,288	798,317
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(240,000)	(240,000)
Other	(897,526)	(897,526)
Total Net Transfers	(1,137,526)	(1,137,526)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	83,943,845	79,975,398
Other Ministry of Education Grants		
Pay Equity	100,251	100,251
Transportation Supplement	750,415	750,415
Economic Stability Dividend	40,000	
Return of Administrative Savings		386,075
Carbon Tax Grant	45,000	25,000
Literacy assessment fees	79,317	
FSA	14,329	
Strategic Priorities	33,000	
Total Provincial Grants - Ministry of Education	<u>85,006,157</u>	<u>81,237,139</u>
Other Revenues		
Miscellaneous		
Miscellaneous	243,865	188,840
Total Other Revenue	<u>243,865</u>	<u>188,840</u>
Rentals and Leases	<u>55,000</u>	<u>55,000</u>
Investment Income	<u>135,000</u>	<u>115,000</u>
Total Operating Revenue	<u>85,440,022</u>	<u>81,595,979</u>

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$
Salaries		
Teachers	27,928,697	25,674,165
Principals and Vice Principals	5,356,538	4,930,288
Educational Assistants	4,475,906	4,821,244
Support Staff	4,091,157	4,441,826
Other Professionals	2,806,840	2,284,163
Substitutes	2,874,200	2,768,288
Total Salaries	47,533,338	44,919,974
Employee Benefits	11,591,393	10,890,174
Total Salaries and Benefits	59,124,731	55,810,148
Services and Supplies		
Services	11,597,827	11,415,693
Student Transportation	8,186,659	7,778,908
Professional Development and Travel	2,312,645	2,940,256
Rentals and Leases	285,659	487,936
Dues and Fees	69,580	53,758
Insurance	100,005	100,005
Interest	10,500	10,500
Supplies	1,708,957	1,390,345
Utilities	1,222,221	1,269,221
Total Services and Supplies	25,494,053	25,446,622
Total Operating Expense	84,618,784	81,256,770

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2019

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
I Instruction							
1.02 Regular Instruction	21,075,574	1,336,038	476,259	301,803	115,787	2,621,312	25,926,773
1.03 Career Programs	185,848						185,848
1.07 Library Services	620,095	48,344		57,084		1,138	726,661
1.08 Counselling	1,231,071					25,000	1,256,071
1.10 Special Education	2,726,555		3,833,554	43,341	379,146	93,600	7,076,196
1.30 English Language Learning	1,963,717	17,089					1,980,806
1.31 Aboriginal Education	125,837	11,110	166,093	18,399		14,750	336,189
1.41 School Administration		3,943,957		2,487,961		47,000	6,478,918
Total Function 1	27,928,697	5,356,538	4,475,906	2,908,588	494,933	2,802,800	43,967,462
4 District Administration							
4.11 Educational Administration				151,695	768,310	1,000	921,005
4.40 School District Governance					111,024		111,024
4.41 Business Administration				376,727	887,609	53,000	1,317,336
Total Function 4	-	-	-	528,422	1,766,943	54,000	2,349,365
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				45,609	155,673		201,282
5.50 Maintenance Operations				608,538	389,291	17,400	1,015,229
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	654,147	544,964	17,400	1,216,511
7 Transportation and Housing							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation							-
Total Function 7	-	-	-	-	-	-	-
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,928,697	5,356,538	4,475,906	4,091,157	2,806,840	2,874,200	47,533,338

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Amended Annual Budget	2018 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	25,926,773	5,697,092	31,623,865	2,979,612	34,603,477	32,977,445
1.03 Career Programs	185,848	46,685	232,533		232,533	205,620
1.07 Library Services	726,661	183,888	910,549	35,453	946,002	876,979
1.08 Counselling	1,256,071	309,245	1,565,316	92,200	1,657,516	1,246,571
1.10 Special Education	7,076,196	2,013,059	9,089,255	380,094	9,469,349	9,899,938
1.30 English Language Learning	1,980,806	496,876	2,477,682	142,507	2,620,189	2,593,121
1.31 Aboriginal Education	336,189	92,003	428,192	240,835	669,027	645,848
1.41 School Administration	6,478,918	1,936,819	8,415,737	2,060,046	10,475,783	10,402,507
Total Function 1	43,967,462	10,775,667	54,743,129	5,930,747	60,673,876	58,848,029
4 District Administration						
4.11 Educational Administration	921,005	209,144	1,130,149	1,455,780	2,585,929	2,228,719
4.40 School District Governance	111,024	2,600	113,624	618,300	731,924	1,232,025
4.41 Business Administration	1,317,336	310,254	1,627,590	725,435	2,353,025	2,038,888
Total Function 4	2,349,365	521,998	2,871,363	2,799,515	5,670,878	5,499,632
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	201,282	47,057	248,339	211,068	459,407	414,152
5.50 Maintenance Operations	1,015,229	246,671	1,261,900	6,427,803	7,689,703	6,954,788
5.52 Maintenance of Grounds	-	-	-	668,540	668,540	509,540
5.56 Utilities	-	-	-	1,222,221	1,222,221	1,204,221
Total Function 5	1,216,511	293,728	1,510,239	8,529,632	10,039,871	9,082,701
7 Transportation and Housing						
7.41 Transportation and Housing Administration	-	-	-	47,500	47,500	47,500
7.70 Student Transportation	-	-	-	8,186,659	8,186,659	7,778,908
Total Function 7	-	-	-	8,234,159	8,234,159	7,826,408
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	47,533,338	11,591,393	59,124,731	25,494,053	84,618,784	81,256,770

School District No. 93 (Conseil Scolaire Francophone)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2019

	<u>2019 Amended Annual Budget</u>	<u>2018 Amended Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	10,221,430	10,597,794
Federal Grants	214,016	215,678
Other Revenue	1,050,000	1,100,000
Total Revenue	<u>11,485,446</u>	<u>11,913,472</u>
Expenses		
Instruction	10,762,934	11,182,557
Total Expense	<u>10,762,934</u>	<u>11,182,557</u>
Net Revenue (Expense)	<u>722,512</u>	<u>730,915</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(185,909)	(194,312)
Other	(536,603)	(536,603)
Total Net Transfers	<u>(722,512)</u>	<u>(730,915)</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund - Overhead	Classroom Enhancement Fund - Overhead
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 10,792	\$ 354,410	\$ -	\$ 80,498	\$ -	\$ -	\$ 23,044
Add: Restricted Grants	277,814	325,350	-	1,000,000	317,714	75,950	4,560,000	129,674	377,836
Provincial Grants - Ministry of Education									
Federal Grants									
Other				1,000,000					
Less: Allocated to Revenue Recovered	277,814	325,350	3,000	1,050,000	317,714	156,448	4,560,000	129,674	377,836
Deferred Revenue, end of year	-	-	7,792	304,410	-	-	-	-	23,044
Revenues	277,814	325,350	3,000	1,050,000	317,714	156,448	4,560,000	129,674	377,836
Provincial Grants - Ministry of Education									
Federal Grants									
Other Revenue				1,050,000					
Expenses	53,326	254,180	3,000	1,050,000	317,714	156,448	4,560,000	129,674	377,836
Salaries									
Teachers						42,292	874,105		
Principals and Vice Principals							29,700		
Educational Assistants		254,180					238,730	35,000	
Support Staff							287,757		
Other Professionals									106,956
Substitutes							931,627		
Employee Benefits	14,931	71,170				4,500	2,361,919	35,000	106,956
Services and Supplies	23,648		3,000	1,050,000	317,714	10,666	329,322	8,000	29,280
Tangible Capital Assets Purchased	91,905	325,350	3,000	1,050,000	317,714	98,990	1,332,156	86,674	241,600
Other						156,448	4,023,397	129,674	377,836
Net Revenue (Expense) before Interfund Transfers	185,909	-	-	-	-	-	536,603	-	-
Interfund Transfers	(185,909)	-	-	-	-	-	(536,603)	-	-
Tangible Capital Assets Purchased									
Other									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 93 (Conseil Scolaire Francophone)

Amended Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2019

	Classroom Enhancement Fund - Staffing and Remedies	Service Delivery Transformation Implementation	and Curriculum Program	BC settlement Program	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	157,866	26,263	8,372	9,016	670,261
Add:					
Restricted Grants					
Provincial Grants - Ministry of Education	4,038,959				10,103,297
Federal Grants				205,000	205,000
Other				205,000	1,000,000
	4,038,959			205,000	11,308,297
Less:					
Allocated to Revenue Recovered	4,038,959	26,263	8,372	214,016	11,485,446
	157,866				180,910
Deferred Revenue, end of year	-	-	-	-	312,202
Revenues					
Provincial Grants - Ministry of Education	4,038,959	26,263	8,372		10,221,430
Federal Grants				214,016	214,016
Other Revenue					1,050,000
	4,038,959	26,263	8,372	214,016	11,485,446
Expenses					
Salaries					
Teachers	3,177,152				4,093,549
Principals and Vice Principals					29,700
Educational Assistants					527,910
Support Staff				155,000	496,083
Other Professionals					106,956
Substitutes	40,166				976,293
	3,217,318			155,000	6,230,491
Employee Benefits	821,641			40,000	1,325,010
Services and Supplies		26,263	8,372	19,016	3,207,433
	4,038,959	26,263	8,372	214,016	10,762,934
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	722,512
Interfund Transfers					
Tangible Capital Assets Purchased					(185,909)
Other					(536,603)
					(722,512)
Net Revenue (Expense)					-

School District No. 93 (Conseil Scolaire Francophone)

Schedule 4

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2019

	2019 Amended Annual Budget			2018 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Provincial Grants				
Ministry of Education	4,824,082		4,824,082	4,567,302
Amortization of Deferred Capital Revenue	4,060,000		4,060,000	3,459,457
Total Revenue	8,884,082	-	8,884,082	8,026,759
Expenses				
Operations and Maintenance	4,360,082		4,360,082	4,567,302
Amortization of Tangible Capital Assets				
Operations and Maintenance	5,689,000		5,689,000	5,101,928
Debt Services				
Capital Lease Interest		157,000	157,000	157,000
District Entered	20,431		20,431	20,431
Total Expense	10,069,513	157,000	10,226,513	9,846,661
Net Revenue (Expense)	(1,185,431)	(157,000)	(1,342,431)	(1,819,902)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	425,909		425,909	434,312
Capital Lease Payment		1,434,129	1,434,129	1,434,129
Total Net Transfers	425,909	1,434,129	1,860,038	1,868,441
Other Adjustments to Fund Balances				
Principal Payment				
Capital Lease	1,277,129	(1,277,129)	-	-
Total Other Adjustments to Fund Balances	1,277,129	(1,277,129)	-	-
Budgeted Surplus (Deficit), for the year	517,607	-	517,607	48,539